

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 312(n)(1).

The phrase "subject to taxation under this subtitle", which formerly modified "corporation", is deleted as surplusage.

The word "current", which formerly modified "taxable year", is deleted as surplusage.

The former "June 30, 1976" effective date is deleted as obsolete.

Defined terms: "Corporation" § 10-101
"Income tax" § 1-101 "Taxable year" § 10-101

10-817. WITHHOLDING RETURNS.

A PERSON REQUIRED TO WITHHOLD INCOME TAX UNDER § 10-906 OF THIS TITLE SHALL FILE AN INCOME TAX WITHHOLDING RETURN.

REVISOR'S NOTE: This section is new language derived without substantive change from the first clause of former Art. 81, § 312(h)(1).

This section is revised, in the active voice, to clarify that any person required to withhold income tax must file this return.

The former phrase "with the Comptroller" is deleted as unnecessary in light of §§ 10-822 and 10-823 of this subtitle.

The former reference to returns "on forms prescribed by him for that purpose" is deleted as unnecessary in light of § 2-104 of this article.

The former word "[q]uarterly" is deleted as misleading in light of the requirement for monthly returns in some instances. See § 10-822 of this subtitle.

As to wage statements, see § 10-911 of this title.

Defined terms: "Income tax" § 1-101
"Person" § 1-101

10-818. RESERVED.

10-819. RESERVED.

PART III. RETURNS AND DECLARATIONS REQUIRED.

10-820. RETURNS AND DECLARATIONS OF INDIVIDUALS.